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*Proposed Attorneys for Debtor and  
Debtor-In-Possession Project Neptune, LLC*

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**THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH**

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In re:

PROJECT NEPTUNE, LLC,  
  
Debtor.

Bankruptcy Case 23-23695  
(Chapter 11 – Subchapter V)

Judge Peggy Hunt

**FILED ELECTRONICALLY**

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**DECLARATION OF MARK C. ROSE IN SUPPORT OF APPLICATION  
TO EMPLOY MCKAY, BURTON & THURMAN, P.C. AS GENERAL  
BANKRUPTCY COUNSEL FOR PROJECT NEPTUNE, LLC**

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I, Mark C. Rose, being of lawful age, do hereby declare and state as follows:

1. This declaration (the “Declaration”) is based upon my personal knowledge of the facts set forth herein.
2. I am an attorney licensed to practice law in the state of Utah, including all Federal courts within Utah.
3. I am an attorney and shareholder with the law firm of McKay, Burton & Thurman, P.C., 15 West South Temple, Suite 1000, Salt Lake City, Utah 84101 (“MBT”).

4. I make the statements in this Declaration based upon my personal knowledge and belief.

5. I have performed an electronic conflict search of MBT's databases with respect to Debtor and Debtor-in-Possession Project Neptune, LLC ("Debtor").

6. I found no connections or conflicts between MBT and Debtor.

7. I performed an electronic conflict search of MBT's databases with respect to Debtor's creditors and parties-in-interest, as those creditors and parties-in-interest are listed on Debtor's list of 20 largest unsecured creditors filed with the United States Bankruptcy Court for the District of Utah.

8. Based upon my searches and other information obtained by me to date, I was not able to identify any connections or conflicts of interest with Debtor, Debtor's bankruptcy estate, Debtor's creditors, the United States Trustee, the Subchapter V Trustee, any person employed in the Office of the United States Trustee, or any other party-in-interest in Debtor's case, including their respective attorneys and accountants, except as follows:

a. MBT regularly represented Stephen W. Rupp ("Trustee Rupp") in his capacity as a Chapter 7 panel trustee in the state of Utah. Trustee Rupp routinely collected funds on behalf of creditors, some of whom may be creditors or parties in interest in this case. Trustee Rupp also regularly pursued claims against creditors and third parties, some of whom may be creditors or parties in interest in this case. To the best of my knowledge, MBT's representations of Trustee Rupp do not relate to Debtor or its pending Chapter 11 case. I believe that MBT's representations of Trustee Rupp do not constitute holding or representing an interest materially

adverse to or affect MBT's ability to serve as Debtor's counsel in this case. I do not believe MBT's representations of Trustee Rupp constitutes a conflict in this case.

b. MBT regularly represents David L. Miller ("Trustee Miller") in his capacity as a Chapter 7 panel trustee in the state of Utah. Trustee Miller routinely collects funds on behalf of creditors, some of whom may be creditors or parties in interest in this case. Trustee Miller also occasionally pursues claims against creditors and third parties, some of whom may be creditors or parties in interest in this case. To the best of my knowledge, MBT's representations of Trustee Miller do not relate to Debtor or its pending Chapter 11 case. I believe that MBT's representations of Trustee Miller do not constitute holding or representing an interest materially adverse to or affect MBT's ability to serve as Debtor's counsel in this case. I do not believe MBT's representations of Trustee Miller constitutes a conflict in this case.

c. MBT currently represents D. Ray Strong, in his capacity as the Insider Liquidation Trustee, in the bankruptcy case of Inland Boat Club, LLC (case 22-21879). The IBC case is unrelated to this case, and MBT does not believe this is a conflict. MBT makes this disclosure since Mr. Strong is a potential Subchapter V trustee in this district.

9. Based upon my searches and other information obtained by me to date, MBT is a disinterested person/entity as that term is used in 11 U.S.C. § 101(14).

10. Based upon my searches and other information obtained by me to date, MBT does not have connections with the Court or the Office of the United States Trustee that would prohibit employment under Rule 5002 of the Federal Rules of Bankruptcy Procedure.

11. MBT will not represent any party in any other matter that is adverse to Debtor or Debtor's bankruptcy estate.

12. Though MBT may have represented or may be representing persons or entities that are adverse to Debtor's creditors, I am currently not aware of any such representation or conflict that would affect MBT's representation of Debtor in this case.

13. If I learn of any conflict of interest in this case or any other facts or information that would make me or MBT no longer disinterested in this case, I will immediately disclose such conflict or issue to the court and parties-in-interest.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

DATED this 25<sup>th</sup> day of August, 2023.

**MCKAY, BURTON & THURMAN, P.C.**

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/s/ Mark C. Rose  
Mark C. Roes  
*Proposed Attorneys for Debtor and  
Debtor-In-Possession Project Neptune, LLC*

**CERTIFICATE OF SERVICE - BY NOTICE OF ELECTRONIC FILING (CM/ECF)**

I hereby certify that on August 25, 2022, I electronically filed the foregoing **DECLARATION OF MARK C. ROSE IN SUPPORT OF APPLICATION TO EMPLOY MCKAY, BURTON & THURMAN, P.C. AS GENERAL BANKRUPTCY COUNSEL FOR PROJECT NEPTUNE, LLC** with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF 3sers and will be served through the CM/ECF system.

United States Trustee, [USTPRegion19.SK.ECF@usdoj.gov](mailto:USTPRegion19.SK.ECF@usdoj.gov)  
Mark C. Rose, [mrose@mbt-law.com](mailto:mrose@mbt-law.com); [markcroselegal@gmail.com](mailto:markcroselegal@gmail.com)  
**All other parties entitled to CM-ECF notice in this matter**

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/s/ Mark C. Rose